

Exhibit 28

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

May 10, 2024

Dear Judge Chen,

My name is Michael McMahon, the oldest son of Michael and Martha McMahon. This is the most important letter I have ever written in my life. I'm still in shock this even happened to my family. These last three and a half years feels like a horrible never-ending nightmare. There is no greater purpose I have than to paint a proper picture of my father for you.

On the morning of October 28th, 2020 I woke up to the sound of pounding on our front door. My bedroom is located downstairs. I heard my dog Rudy barking, then the sound of his feet running towards the front door. When he wouldn't stop barking, I knew something was not right. I went upstairs and saw armed FBI agents in flak jackets speaking to my father in the foyer. My mom was in her robe looking shellshocked, my father in just his underwear. I was instructed by my mother to sit on the couch away from the exchange. The next twenty minutes the agents casually walked through our home. They kept my mother from following my dad into their bedroom. My brother Max never came out of his room. When my sister came out to see what was going on my mother told her to go back to her room. It was scary and surreal to say the least. My dad kissed my mother good-bye and I just sat on the couch in the living room wondering if it was all a bad dream. My mom read the arrest warrant to me and both of us had the same reaction, there must be some mistake.

My mother told me to pack a suitcase after she got a call that the press would be coming to our house. My fourteen year old sister Ann Marie was visibly shaken and my mom reassured her everything was going to be ok. Just to go to school and that all of it was just some misunderstanding. Not too worry.

The press showed up outside our home within the hour. We were trapped. We talked about possible escapes, maybe through the backyard, it was chaos. The phone started to ring and my mother had no idea where the FBI had taken my father. The press quickly exited their cars and took pictures of us. My mom instructed us under no circumstances were we to speak to the press. They parked in front of our house for days.

When my father finally returned that night he had to climb over our back fence to avoid the press. When we all gathered in our living room and the press pointed a bright light into the front window, hoping to get a picture. We turned off all the interior lights and hoped they would leave. The NY Post had already posted an article online calling my father "China Muscle" with pictures of my mom and dad plastered all over the link.

Now, over three years later, I still don't know why this happened to my family. The concern for my parents has consumed me, my brother Max and sister Ann Marie since that day in October. I don't want to take this valuable time writing to you to rehash the events of that day. Living it once was enough and something we would all like to forget. I'd rather tell you about my dad, a man you observed in court but have never actually met. The man you heard about at trial is not the father I know. It was so hard to hear how the prosecutors talked about him. It was as if they were talking about someone else. It definitely wasn't my dad. I have listened to my parents discuss the facts in this case. How could the prosecutors gotten it so wrong?

Judge Chen, I am one of the lucky ones. I was raised by two loving parents who gave me every opportunity to succeed in life. It wasn't always easy for me. I struggled when it came to school. I would sometimes wander from class and find more interesting things to do. I loved to visit the principal, take bathroom breaks and homework was difficult for me to focus on. I went through testing at a young age and was diagnosed with non-hyper ADHD. In other words, I didn't like to sit in one place, but was a very happy child. My parents didn't believe in medication and embraced my outgoing personality instead of trying to dull it down. As I said, I'm one of the lucky ones. My mother was an actress and my dad a cop, they were not your typical parents. Our lives were more unique than most.

I would visit my mom on her soap opera set and went to many NYPD events with my dad. My uncles were FDNY and NYPD as well, so it was a

little kid's dream to grow up around real-life heroes. I have a large family of cousins, aunts and uncles who live close by. Our house was always the place everyone wanted to be. My Grandma and Grandpa Byrne were a constant presence in my life. My Grandpa Terry who sadly passed away in 2013 loved to come to my games. My dad was the volunteer coach of every sport I played, lacrosse, basketball, football, and track. I was a lucky kid. I was only five years old when my dad retired from the NYPD. I didn't know why he retired, all I knew was my dad was home. My mom worked a lot but often had weeks off at a time. I never wanted for anything. My parents sacrificed a lot for all three of us.

Leading up to my dad's arrest our family was dealing with Covid like the rest of the country. I was in my last year of college at Montclair State University earning my Bachelor's Degree in Business Management. My siblings were basically imprisoned in their bedrooms on Zoom. My brother Max was an excellent student but I heard his frustration trying to grasp physics on his desktop. I felt for Ann Marie as a freshman in high school missing out on fun times I experienced in high school.

When September of 2020 came around the high school finally opened up again. I was happy Ann Marie could finally have some normalcy. Max chose not to go to college and went to work full time as a service manager for Subaru. There were several reasons he decided not to go to college. He can speak to that on his own if he chooses.

Then October 28th 2020 came and our lives have never been the same. When my dad was arrested there was national and international press saying he was a criminal working for the Chinese Communist Party. There is no way my dad would ever do the things the media was claimed he did. My dad was not only a decorated cop, more he was a father who led by example to always do the right thing. That sounds idealistic, but there were many times in my youth where I was faced with conflicting choices. My free will to take the right path was often not the one chosen by my peers. When life lessons occurred, my dad was always right there to teach me how to fix my missteps. He would never judge, only encourage. He disciplined with a strong but simple message. We all make mistakes, just be careful one bad decision doesn't derail your future. Sound advice. I hear his voice in my head guiding me. My respect for him is limitless.

Like most children, I always wanted to make my parents proud. My dad was a lot to live up to as a man, father and husband. I see how respected he is by his friends and former co-workers. I love listening to their stories while on the NYPD. To me my dad was Superman. The way he treats my mom is how every man or woman should treat their partner. My parents have a solid, unbreakable partnership. I've seen how they held each other up over the years.

When my grandpa died in 2013 my mother was heartbroken, we all were. He had a very difficult few years, suffering from dementia and constant physical issues leading up to his death. It was a huge loss for all of us. My dad helped my mom through her mourning then offered to have my grandma move in with us. I always had a great relationship with my grandmother but having her only steps away in her apartment on our property has been a gift. After the arrest she helped her grandchildren and my mom cope with her unwavering strength and support for my dad. We have gotten through all of this as a family. I pray this nightmare will finally end in with you ruling for leniency.

I chose to go to court during the trial. My mom warned me it was going to be brutal. The version of my dad the prosecutors wanted the jury to believe was delivered with venom. It was as if my father was the worst human being on the planet driven by greed to commit the alleged crimes. I couldn't believe what I was hearing. How could they be allowed to speak about my dad that way? I was so angry and hurt by their words and accusations.

My instinct to protect my father and my mother, was overwhelming. I've witnessed over the last three plus years my parents unwillingness to cave to the pressure of the government. They stood up for what is right, knowing it would be costly, emotionally and financially. After what I have watched them go through, I don't know anyone who would be able to survive this. My parents faith is strong and I'm grateful they have passed it on to all of us.

I made a decision about a year ago to follow in my father's footsteps and become a police officer. I always had the call to service inside of me and now was the perfect time to act on it. My parents constantly encouraged me to never give up. In the fall of 2023 my mother suggested that I apply to become a substitute teacher while waiting for the call for the

police department. I always liked to help younger kids in sports or at school and thought it would be a good idea. I was assigned as a teacher's aide to a young man with special needs who was struggling. I was to be his shadow and intervene if he started to act out, which he often did. I loved the job and made great memories with the kids. A few months into the teaching job, I got a call from the Hawthorne NJ police department. My interview process began and I was praying it would work out. I was also on the list for the NJ State Police but I really wanted a small town department focused on community policing.

After weeks and weeks of vetting and background checks, the detectives came to my home to speak to my parents. I had shared what was going on with my dad and the entire department was supportive from the start. Of course when the two cops met my dad, they were only supposed to be at our house for fifteen minutes, but over an hour later they had to pull themselves away. That's the Mike McMahon effect, anyone he meets becomes a friend. That was it, I was hired by the Hawthorne Police Department even before I went into the academy where I am currently enrolled. The department got permission from the Mayor to hire me early so I wouldn't go to the NJ State Police. I'm so glad they did, the department is second to none. When I got hired I was immediately invited to participate in the DARE Program and Junior Police Academy. I loved it. I guess the feedback from the kids was good because apparently I will be assigned to both, following my graduation in the fall.

I love coming home from the academy and being able to tell my own stories to my father about what I'm learning. To have one of the top police officers, who faced life threatening situation while on the NYPD under my roof, is something no academy can ever teach. There is no greater mentor than a father who is present, except for one who has lived nine lives on the streets of NY.

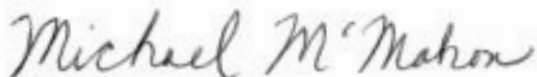
It has been painful watching my father use every ounce of himself to be there for us despite what he's going through. I know it takes a toll on his health. [REDACTED]

I can't imagine what my mother has gone through. She always smiles and still hosts extended family for every occasion. I have hugged

her many times as she cries uncontrollably out of the site of my father. She can always count on me to be there for her as she has been there for me my entire life. Her love for my father is what I want in my own life. I will never stop looking for someone who fights for her family like my mother.

Judge Chen, I know you must consider what the next and final phase will be for my dad. He is the reason we were able to face these last few years together. To say he is a role model for us kids is not enough. He is one of the good guys who's shadow I am happy to walk in. I don't know what my mother, my grandmother, me, Max and Ann Marie will do if we are without our father. I ask you to consider the last three and a half years as punishment enough. I fear his physical and mental health will decline quickly and we could lose him forever. Please give him the chance to be at my Police Academy graduation, watch Ann Marie start college and allow Max to be free to make life choices with the help of his father. So many new beginnings for all of us. Please consider my letter and the others written to you about my incredible father, to find it in your heart to let him stay home.

Respectfully,

A handwritten signature in cursive script that reads "Michael McMahon". The ink is dark and the handwriting is fluid.

Michael McMahon